

## Article - Tax - General

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§13-922.

- (a) A certification by a taxing official to the Comptroller shall include:
  - (1) the full name and address of the individual and any other names known to be used by the individual;
  - (2) the Social Security number or federal tax identification number;
  - (3) the amount of the income tax liability including a detailed statement for each taxable year showing tax, interest, and penalty; and
  - (4) a statement that all administrative remedies and appeals have been exhausted and that the assessment of tax, interest, and penalty has become final.
- (b) The Comptroller shall determine if an individual for whom a certification is received is due a refund of Maryland income tax.
- (c) As to any individual due a refund, the Comptroller shall:
  - (1) notify the individual of a certification by another state of the existence of an income tax liability;
  - (2) provide the individual with notice of an opportunity to request a hearing to challenge the certification; and
  - (3) inform the individual that the hearing may be requested:
    - (i) pursuant to § 13-508 of this title; or
    - (ii) with the taxing official, in accordance with the laws of the state of the taxing official.
- (d) If the individual requests a hearing pursuant to § 13-508 of this title, the certification of the taxing official shall be prima facie evidence of the correctness of the individual's delinquent income tax liability to the certifying state.
- (e) Subject to subsection (f) of this section, the Comptroller may:

(1) withhold any income tax refund that is due to an individual whose name has been certified by a taxing official;

(2) pay to the other state the entire refund or the amount certified, whichever is less;

(3) pay any income tax refund in excess of the certified amount to the individual; and

(4) if an income tax refund is less than the certified amount, withhold amounts from subsequent income tax refunds due the individual, if the laws of the other state provide that the other state shall withhold subsequent refunds of individuals certified to that state by the Comptroller.

(f) (1) The Comptroller may not withhold or pay to another state an individual's income tax refund until all administrative and judicial remedies provided under Subtitle 5 of this title and Title 10 of this article have been exhausted.

(2) If an individual filed a joint return, the Comptroller may not withhold or pay to another state the individual's income tax refund unless the certification includes both names of the individuals jointly owing income tax to the other state.

(g) After receiving a certification from a taxing official, the Comptroller shall notify the other state if the Comptroller determines that a withholding cannot be made.

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